

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA

UNITED STATES OF AMERICA, )  
                                )  
Petitioner,                 )  
v.                             )                              No. 1:05-cv-129  
                                )  
BACK TO HEALTH CHIROPRACTIC, )                              *Edgar / Lee*  
                                )  
Respondent.                 )

-and-

UNITED STATES OF AMERICA,         )  
  )  
Petitioner,                         )  
v.                                     )                              No. 1:05-cv-130  
  )  
DONALD R. SHELBY,                 )  
  )  
Respondent.                         )

**ORDER**

For the reasons set forth in the memorandum filed herewith, the Court hereby **ACCEPTS** and **ADOPTS** the report and recommendation filed by the United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B). It is hereby **ORDERED** that:

(1) In case No. 1:05-cv-129, the Petition to Enforce Internal Revenue Service Summons is **GRANTED**. Back to Health Chiropractic, or its representative, Donald R. Shelby, **SHALL PRODUCE** on or before **December 1, 2005**, any and all documents that exist which are specified in the Internal Revenue Service Summons to Internal Revenue Agent Thad Colvard at 5740 Uptain Road, Suite 7800, Chattanooga, Tennessee 37411; and

(2) In case No. 1:05-cv-130, the Petition to Enforce Internal Revenue Service Summons  
is **DENIED**.

Since any costs awarded to a party in one of these cases would be offset by costs awarded to the other party in the other case, no costs are assessed. Each party shall bear their own costs.

SO ORDERED.

ENTER this *1st day of November, 2005*.

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*/s/ R. Allan Edgar*  
R. ALLAN EDGAR  
UNITED STATES DISTRICT JUDGE